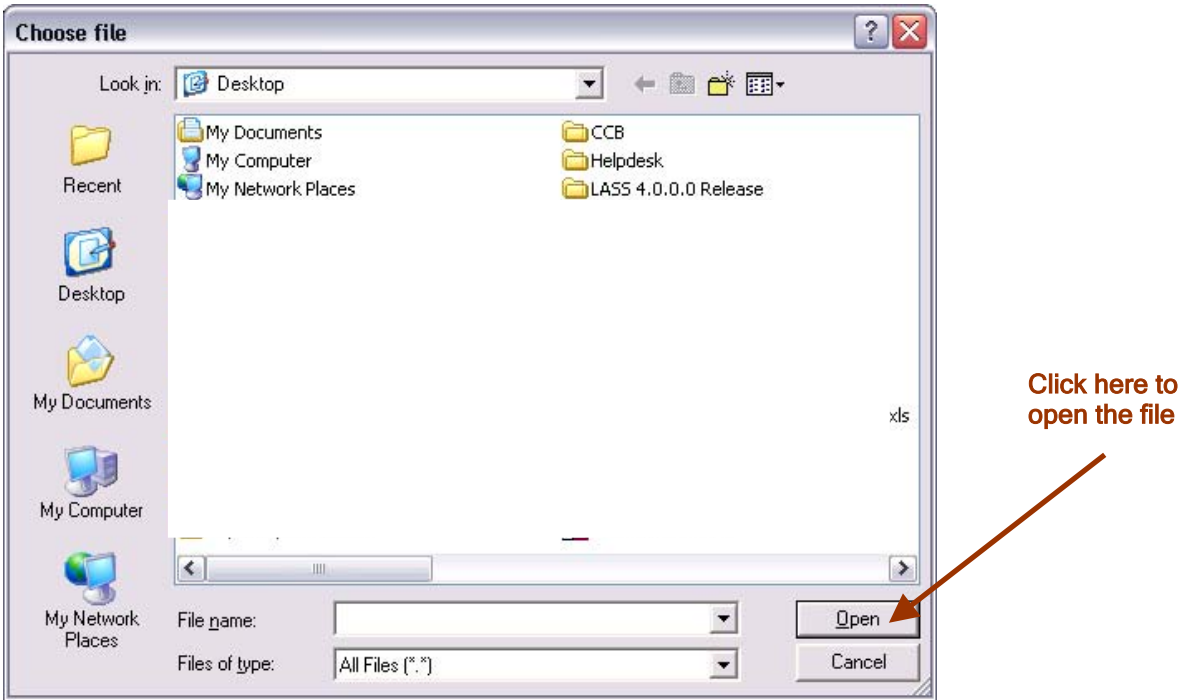## 5.8   Notes & Findings

5.8.1   Footnotes

The Footnotes page is used to attach the Footnotes to the audited financial statements as an .rtf file for review with the current submission. All lenders are required to submit the Footnotes as part of the submission.
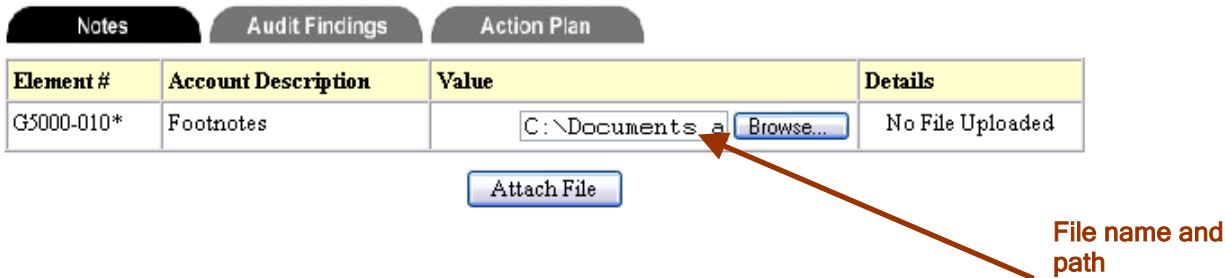
Step 1: Login to LASS and open the submission. Click on the 'Notes & Findings' link at the top of the page.

Step 2: The Notes & Findings page will be displayed defaulting to the 'Notes' tab.

Step 3: Click on the 'Browse' button and select the file from the pop-up box. Once the file is selected, click the 'Open' button in the pop-up box. See below.

Click here to open the file

Step 4: Once the file is selected, the file name and path will be displayed in the 'Value' field. See below.

File name and path

Step 5: Click the 'Attach File' button at the bottom of the screen.

- If the attachment is successful, the following message is displayed:

File has successfully been uploaded.

Return to Form

- If the attachment was not successful, the following message will be displayed:

Invalid File.

The attachment for line item G5000-010, Footnotes must be in .rtf file format.

Use the back button on your browser to return to the previous page and reload the file.

**If you must convert the file to .rtf format, open the file in the word processing application and "save as" rich text file (rtf).

**Also check to make sure that you correctly typed in the filename. To ensure that the filename is correct, use the "browse" button to locate the file and attach.

Step 6: If the invalid file message is displayed, click the 'Back' button in your browser and try to reattach the file.

Step 7: Once the file has been successfully uploaded, proceed to **Section 5.8.2 Audit Findings.**

5.8.2 Audit Findings

The Audit Findings page is used to attach Current and Prior Year Audit Findings as an .rtf file for review with the current submission. Audit Findings are required to be attached if "Yes" is selected for either Line Item G3000-040: Reportable Condition and/or Material Weakness Indicator or Line Item G3000-070: Material Non-Compliance Indicator.

Element #	Account Description	Value		Details
G5200-010	Audit Findings		Browse...	No File Uploaded

Attach File

Note: *To attach 'Audit Findings', please follow Steps 2 - 6 from the previous section (Footnotes)*

5.8.3 Action Plan

The Action Plan page is used to attach a Corrective Action Plan as an .rtf file for review with the current submission. An Action Plan is required to be attached if "Yes" is selected for either Line Item G3000-040: Reportable Condition and/or Material Weakness Indicator or Line Item G3000-070: Material Non-Compliance Indicator.

Element #	Account Description	Value		Details
G5200-020	Action Plan		Browse...	No File Uploaded

Attach File

Note: *To attach 'Action Plan', please follow Steps 2 - 6 from the previous section (Footnotes)*

After the user has attached all applicable documents to the Notes & Findings section, proceed to **Section 5.9 – Submit to IPA**